

EXHIBIT 1

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To the Management of L.G. Herndon Jr. Farms, Inc. and
The Hall Law Group, P.C.

Executive Summary and Findings – San Miguel Produce, Inc. v. L.G. Herndon Jr. Farms, Inc.

Our firm, Lanier, Deal & Proctor, CPAs, was engaged by the Hall Law Group, P.C. and L.G. Herndon Jr. Farms, Inc. to conduct a preliminary review of the following documents related to San Miguel Produce, Inc. v. L.G. Herndon Jr. Farms, Inc. Richard N. Deal, CPA, CGMA (see **Appendix A**) was the partner responsible for this engagement. The documents reviewed include:

1. Grower-Shipper Agreement dated September 12, 2014.
2. Production schedules for the 2014-2016 seasons.
3. A compilation of orders and deliveries to Robo Produce, LLC, representing product from L.G. Herndon Jr. Farms, Inc. and San Miguel Produce, Inc., prepared by the Hall Law Group, P.C. We sampled the compilation to compare shipping dates and pounds to the amounts reported.
4. A diary of acres planted by L.G. Herndon Jr. Farms, Inc. provided by Jason Herndon.
5. A compilation of crops available from each planting by L.G. Herndon Jr. Farms, Inc. prepared by the Hall Law Group, P.C. and verified with Jason Herndon.
6. The profit sharing reports for the months of March, 2015 through January, 2016 for Robo Produce, LLC.

Our analysis is based on the following assumptions:

1. All deliveries of product were as a result of a specific order from San Miguel Produce, Inc. for delivery to the Robo Produce, LLC packing facility.
2. The failure to order product from L.G. Herndon Jr. Farms, Inc. from October 2014 to January 2015 season was due to San Miguel Produce Inc.'s failure to have the Robo Produce, LLC packing plant operational.

We compared the actual deliveries against the most relevant production schedule for each variety of produce. We compared the available crops at L.G. Herndon Jr. Farms, Inc. for each month against the production schedule and the actual orders placed by San Miguel Produce, Inc.

Our primary observation is that the production schedules are highly inconsistent with the orders by San Miguel Produce, Inc. The production schedules were changed multiple times.

These changes were often made within a timeframe that would not allow L.G. Herndon Jr. Farms, Inc. to grow and harvest the requested amount of produce. Production schedules often reflected crops that were either not ordered or ordered in very different quantities and inaccurately predicted the orders ultimately to be made by San Miguel Produce, Inc. Computing the difference between the quantities as specified in the production schedules and the amounts shipped by L.G. Herndon Jr. Farms, Inc. is not alone a sufficient measure of L.G. Herndon Jr. Farm's compliance with the Grower-Shipper Agreement. The actual amounts ordered must be considered, as well as the pounds of produce that L.G. Herndon Jr. Farms, Inc. had available based on the production schedule that were not ordered.

Our findings are as follows:

1. On multiple occasions San Miguel Produce, Inc. shipped produce to Robo Produce, LLC in excess of the amounts noted on the production schedules.
2. L.G. Herndon Jr. Farms, Inc. had available produce as required under the production schedule that was not ordered by San Miguel Produce, Inc.
3. Production during the summer months of 2015 by L.G. Herndon Jr. Farms, Inc. was limited.
4. The total pounds delivered by L.G. Herndon Jr. Farms, Inc. for the period October 2014 through January 2016 totaled 3,110,669 pounds of produce.
5. The total pounds delivered by San Miguel Produce, Inc. were 1,638,476 pounds.
6. The total pounds delivered by San Miguel Produce, Inc. in excess of the amounts specified in the production schedule were 620,684 pounds.
7. The total of available crops grown by L.G. Herndon Jr. Farms, Inc. pursuant to the production schedules which was not ordered were 3,744,209 pounds.

We are currently in the process of determining the following:

1. The accrued interest on the outstanding receivables due L.G. Herndon Jr. Farms, Inc. The invoices are dated December 18, 2015 through February 1, 2016.
2. The average revenue per pound generated by sales for product sold through the Robo Produce, LLC facility.
3. The average cost per pound for product shipped from California by San Miguel Produce, Inc.
4. The average cost per pound for product delivered by L.G. Herndon Jr. Farms, Inc.
5. The profit, if any, arising out of the sale of product delivered by L.G. Herndon Jr. Farms, Inc.

Daniel, Dal & Proctor

August 31, 2017

APPENDIX ABiography - Richard Deal, CPA, CGMA

Richard is a Magna Cum Laude graduate of Georgia Southern University. Richard joined the firm as the partner in charge of accounting and auditing in January 2006. Prior to joining the firm, Richard was a founding partner in the firm of Franklin, Mikell & Deal, LLP, which was established in January 1999. Prior to starting this firm, Richard's professional career included four years with the international accounting firm of Touche, Ross & Co. in their Jacksonville, Florida office, and he served as Audit Manager with the firm of Dabbs, Hickman, Hill & Cannon, LLP from 1989 to 1998. Richard's responsibilities and areas of expertise include supervising and reviewing the firm's audit, review, and compilation engagements, monitoring the firm's quality control practices, and providing specialized accounting services. Richard is highly qualified in providing accounting and auditing services to governments, nonprofit organizations, and various other corporate entities. Richard also has experience in forensic accounting that includes the investigation of fraud and embezzlement related to governments and other entities.

Richard is a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, Association of Certified Fraud Examiners, and Georgia Government Finance Officers Association. Richard's community services include serving on the board of directors of Fostering Bulloch and on the advisory board for the Adrian Peterson Foundation. He has served as the president and treasurer of the Statesboro High School Quarterback Club, treasurer for the Joseph's Home for Boys and the Exchange Club of Statesboro, and as a director of the Statesboro/Bulloch County Chamber of Commerce. He has also served as treasurer and secretary for the local camp of Gideons International, Inc., a Christian and professional men's organization. He is a 1992 graduate of Leadership Bulloch, and a 2007 recipient of the Dean Day Smith Service to Mankind Award. Richard is active in his local church and has served as a deacon, Sunday School teacher, and member of the board of trustees. He has also served as Sunday School Director and Chairman of the deacons. Richard is a native of Bulloch County and has practiced accounting in Statesboro for over twenty-eight years. Richard is married to Lori Jones Deal, also a native of Bulloch County, and they have one son, Rick, who is also a CPA for the firm.